

Agents, 403 U.S. 388 (1971), which allows civil rights claims to be brought against federal officials analogous to those permitted against state officials under 42 U.S.C. § 1983. *See Fishburn v. Brown*, 125 F.3d 979, 982-83 (6th Cir. 1997) (holding that the civil rights remedy allowed against federal officials under *Bivens* is not available against IRS agents for their alleged wrongful seizure of taxpayer property); *abrogation on other grounds recognized in Hoogerheide v. IRS*, 637 F.3d 634 (6th Cir. 2011). In addition, when government officials are sued in their official capacity, the suit is against the government itself, and the United States has not waived its sovereign immunity for damage suits arising under the Constitution. *See Morris v. United States*, 540 Fed. App'x 477 (6th Cir. 2013). The plaintiff's requests for declaratory and injunctive relief are also barred under the Declaratory Judgment and Tax Anti-Injunction Acts, which preclude jurisdiction over suits brought for the purpose of restraining the assessment or collection of taxes. *See id.* at 483.

Accordingly, for all of these reasons, the plaintiff's complaint on its face fails to state any plausible federal claim for relief. In that the plaintiff has paid the filing fee, however, she is granted leave to file an amended complaint within 30 days from the date of this order setting forth a valid federal claim against proper defendants. If the plaintiff files and serves such an amended pleading, the defendant or defendants will have 30 days thereafter to respond, either through answer or motion.

IT IS SO ORDERED.

Dated: October 26, 2017

s/ James S. Gwin

JAMES S. GWIN

UNITED STATES DISTRICT JUDGE